

EXHIBIT K

(Parker Appeal)

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EXHIBIT K

PARKER APPEAL

Weil, Gotshal & Manges

TIMEKEEPER NAME	INITIALS	HOURS	RATE	FEES
Amsel, J	2947	47.50	\$640.00	30,400.00
Christensen, E	1535	44.50	\$415.00	18,467.50
Falabella, P	1200	64.20	\$415.00	26,643.00
Gandhi, A	3148	24.60	\$630.00	15,498.00
Goldring, S	0196	8.50	\$900.00	7,650.00
Goodman, M	3628	7.60	\$580.00	4,408.00
Meises, M	0487	67.00	\$650.00	43,550.00
Miller, H	0020	10.90	\$950.00	10,355.00
Neuwirth, J	0567	14.90	\$760.00	11,324.00
Pae, J	1455	7.90	\$415.00	3,278.50
Smolinsky, J	0663	0.70	\$825.00	577.50
Warren, I	0069	12.60	\$950.00	11,970.00
		310.90		\$184,121.50

MATTER NAME	HOURS	FEES
363 Transaction (MPA,sale of subst all assets)	307.70	182,271.50
Tax Issues	3.20	1,850.00
	310.90	\$184,121.50

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TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
2947 Amsel, J	\$640.00	10/07/09	Wed	5.90	5.90	3,776.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>REVIEW AND REVISE OPPOSITION TO PARKER APPEAL BRIEF AND</u></p> <p>2 <u>RESEARCH AND</u></p> <p>3 <u>CONFERRED INTERNALLY RE: SAME.</u></p>
	\$640.00	10/08/09	Thu	6.10	0.80	512.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>REVIEW PARKER APPEAL BRIEF (.8);</u></p> <p>2 <u>REVIEW AND REVISE OPPOSITION TO CAMPBELL APPEAL (5.3);</u></p>
	\$640.00	10/20/09	Tue	2.80	2.60	1,664.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>TELEPHONE CONFERENCES RE: APPEALS (.7);</u></p> <p>2 <u>CONFER WITH I. WARREN, J. NEUWIRTH RE: CAMPBELL APPEAL (.2);</u></p> <p>3 <u>REVIEW PARKER APPEAL BRIEF (1.9);</u></p>
	\$640.00	10/21/09	Wed	2.40	2.40	1,536.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>REVIEW PARKER APPEAL BRIEF (.6);</u></p> <p>2 <u>MEET WITH TEAM RE: PARKER APPEAL (.9);</u></p> <p>3 <u>DRAFT AND REVISE OPPOSITION TO PARKER APPEAL (.9);</u></p>
	\$640.00	10/22/09	Thu	2.80	2.80	1,792.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>DRAFT/REVISE OPPOSITION TO PARKER APPEAL AND RESEARCH RE: SAME.</u></p>
	\$640.00	10/23/09	Fri	4.40	4.40	2,816.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>REVIEW/REVISE ANSWERING BRIEF IN PARKER APPEAL (2.4);</u></p> <p>2 <u>RESEARCH RE: SAME (2.0);</u></p>
	\$640.00	10/26/09	Mon	3.30	3.30	2,112.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>DRAFT AND REVISE OPPOSITION TO PARKER APPEAL BRIEF (1.9);</u></p> <p>2 <u>CONDUCT RESEARCH RE: SAME (1.4);</u></p>
	\$640.00	10/27/09	Tue	3.70	3.70	2,368.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>DRAFT AND REVISE OPPOSITION TO PARKER APPEAL BRIEF (1.6);</u></p> <p>2 <u>CONDUCT RESEARCH RE: SAME (2.1);</u></p>
	\$640.00	10/28/09	Wed	4.40	4.40	2,816.00	<p><i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i></p> <p>1 <u>REVIEW AND REVISE OPPOSITION TO PARKER APPEAL BRIEF (1.8);</u></p> <p>2 <u>CONDUCT RESEARCH RE: SAME (2.6);</u></p>

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TIMEKEEPER	RATE	DATE		ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
2947 Amsel, J	\$640.00	10/29/09	Thu	3.20	3.20	2,048.00	2.90	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW AND REVISE OPPOSITION TO PARKER APPEAL BRIEF AND RESEARCH RE: SAME (2.9);
							0.30	2 REVIEW EMAILS RE: SAME (.3).
	\$640.00	10/30/09	Fri	3.20	3.20	2,048.00	1.40	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW AND REVISE OPPOSITION TO PARKER APPEAL BRIEF (1.4);
							1.80	2 CONDUCT RESEARCH RE: SAME (1.8).
	\$640.00	11/02/09	Mon	2.10	2.10	1,344.00	2.00	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW/REVISE OPPOSITION TO PARKER APPEAL BRIEF (2.0);
							0.10	2 CONFERRED WITH A. GANDHI RE: SAME (.1).
	\$640.00	11/03/09	Tue	1.40	0.20	128.00	1.20	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW CAMPBELL REPLY BRIEF (1.2);
							0.20	2 CONFER WITH J. NEUWIRTH, A. GANDHI RE: PARKER APPEAL (.2).
	\$640.00	11/04/09	Wed	4.10	4.10	2,624.00	0.50	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 MEETING WITH I. WARREN, M. MEISES, P. FALABELLA RE: OPPOSITION TO PARKER APPEAL (.5);
							0.40	2 CONFER WITH J. NEUWIRTH RE: SAME (.4);
							3.20	3 REVIEW/REVISE OPPOSITION BRIEF (3.2).
\$640.00	11/05/09	Thu	2.30	2.30	1,472.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW/REVISE OPPOSITION TO PARKER APPEAL.	
\$640.00	11/08/09	Sun	0.80	0.80	512.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 MEET WITH A. GANDHI AND E. CHRISTENSEN RE: PARKER APPEAL.	
\$640.00	11/09/09	Mon	0.90	0.90	576.00	0.60	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 CONFER WITH J. NEUWIRTH AND A. GANDHI RE: PARKER APPEAL (.6);	
						0.30	2 REVIEW E-MAILS RE: SAME (.3).	
\$640.00	11/10/09	Tue	0.40	0.40	256.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 CONFER WITH A. GANDHI RE: PARKER APPEAL.	
NUMBER OF ENTRIES:				18	47.50	30,400.00		
1535 Christensen, E	\$415.00	10/20/09	Tue	7.20	3.00	1,245.00	3.00	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW PARKER APPEAL BRIEFS (3.0);
							4.20	2 REVIEW RECORD AND UPDATIE RECORD CITES FOR CAMPEBELL BRIEF (4.2).

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TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
1535 Christensen, E	\$415.00	10/26/09	Mon	0.50	0.50	207.50	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW AND REVISE PARKER APPEAL BRIEF.
	\$415.00	10/27/09	Tue	4.80	4.80	1,992.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 CONDUCT RESEARCH RE: PARKER APPEAL BRIEF AND DRAFT PORTIONS OF BRIEF.
	\$415.00	11/02/09	Mon	4.20	4.20	1,743.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 RESEARCH RE: PARKER APPEAL (.7); 1.00 2 REVIEW PARKER APPEAL BRIEF (1.0); 2.00 3 DRAFT RIDER FOR BRIEF (2.0); 0.50 4 REVIEW DRAFT BACKGROUND SECTION (.5).
	\$415.00	11/04/09	Wed	2.30	2.30	954.50	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW TARP INSERT FOR PARKER BRIEF (2.0); 0.30 2 REVISE SAME (.3).
	\$415.00	11/05/09	Thu	4.10	4.10	1,701.50	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVISE PARKER BRIEF (3.4); 0.70 2 CONFER WITH P. FALABELLA RE: SAME (.7).
	\$415.00	11/08/09	Sun	3.20	3.20	1,328.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW AND REVISE PARKER BRIEF (1.7); 0.30 2 CALL WITH M. MEISES RE: BRIEF (.3); 0.40 3 REVIEW AND RESPOND TO VARIOUS EMAILS RE: BRIEF (.4); 0.80 4 MEET WITH J. AMSEL AND A. GANDHI RE: SAME (.8)
	\$415.00	11/09/09	Mon	4.30	4.30	1,784.50	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 CONDUCT RESEARCH RE: PARKER BRIEF (2.2); 1.40 2 REVIEW AND REVISE SAME (1.4); 0.70 3 MEET WITH A. GANDHI AND P. FALABELLA RE: SAME (.7)
	\$415.00	11/10/09	Tue	13.40	13.40	5,561.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW AND REVISE PARKER BRIEF (7.2); 3.60 2 PREPARE BRIEF AND EXHIBITS FOR FILING (3.6); 2.30 3 PROOF READ AND REVIEW APPELLANT'S AND APPELLEE'S BRIEFS (2.3); 0.30 4 CALL WITH H. MILLER, I. WARREN AND A. GANDHI RE: SAME (.3)

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TIMEKEEPER	RATE	DATE		ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
1200 Falabella, P	\$415.00	11/06/09	Fri	4.70	4.70	1,950.50	0.60	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 MEET WITH M. MEISES RE: PARKER APPEAL (.6);
							4.10	2 DRAFT PARKER APPEAL BRIEF (4.1)
	\$415.00	11/09/09	Mon	9.10	9.10	3,776.50	0.20	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 MEET WITH H. MILLER RE: PARKER APPEAL (.2);
							0.70	2 MEET WITH E. CHRISTIANSEN AND A. GANDHI RE: PARKER APPEAL (.7);
							7.20	3 REVIEW AND REVISE PARKER APPEAL (7.2);
							1.00	4 CALLS WITH M. MEISES RE: SAME (1.0)
	\$415.00	11/10/09	Tue	5.60	5.60	2,324.00	5.30	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVISE PARKER APPEAL BRIEF (5.3);
							0.30	2 CALL WITH M. MEISES RE: SAME (.3)
	\$415.00	11/11/09	Wed	9.80	9.80	4,067.00	8.30	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVISE PARKER APPEAL AND PREPARE FOR FILING (8.3);
							0.30	2 CALL WITH A. GANDHI RE: SAME (.3);
							0.50	3 CALLS WITH M. MEISES RE: PARKER APPEAL (.5);
							0.70	4 RESPOND TO MISCELLANEOUS EMAILS RE: PARKER APPEAL (.7).
NUMBER OF ENTRIES:				12	64.20	26,643.00		
3148 Gandhi, A	\$630.00	10/15/09	Thu	1.70	1.70	1,071.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW CASELAW ON SUB ROSA PLAN ARGUMENT CITED IN PARKER APPEAL BRIEF.
	\$630.00	10/21/09	Wed	2.30	2.30	1,449.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 PREPARE FOR AND ATTEND TEAM MEETING TO DISCUSS PARKER APPEAL.
	\$630.00	11/04/09	Wed	1.00	1.00	630.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 PREPARE FOR AND ATTEND MEETING WITH I. WARREN RE: APPEALS.
	\$630.00	11/08/09	Sun	4.50	4.50	2,835.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW AND REVISE PARKER APPEAL BRIEF.
	\$630.00	11/09/09	Mon	3.50	3.50	2,205.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 PREPARE AND REVISE PARKER APPEAL BRIEF.

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TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
3148 Gandhi, A	\$630.00	11/10/09	Tue	5.60	5.60	3,528.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVIEW AND REVISE PARKER APPEAL BRIEF.</u>
	\$630.00	11/11/09	Wed	6.00	6.00	3,780.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVIEW AND REVISE PARKER APPEAL BRIEF FOR FILING.</u>
	NUMBER OF ENTRIES:		7	24.60	15,498.00		
0196 Goldring, S	\$900.00	10/26/09	Mon	1.70	1.70	1,530.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVIEW AND CONSIDER J. PAE ANALYSIS RE: 363 APPEAL AND DISCUSS WITH SAME (.5);</u> 0.20 2 <u>DISCUSS SAME WITH M. GOODMAN (.2);</u> 0.50 3 <u>AND WITH M. MEISES (.5);</u> 0.30 4 <u>CONFER WITH M. GOODMAN RE: PROPERTY TAX PROCEEDINGS (.3);</u> 0.20 5 <u>CALL WITH V. MCINNIS RE: APPEAL (.2).</u>
	\$900.00	10/27/09	Tue	2.60	2.60	2,340.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 0.10 1 <u>CALL WITH V. MCINNIS AND M. GOODMAN RE: APPEAL (.1);</u> 2.50 2 <u>REVIEW AND REVISE DRAFT TAX RESPONSE TO 363 APPEAL (2.5).</u>
	\$900.00	10/28/09	Wed	3.60	3.60	3,240.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 2.50 1 <u>REVIEW AND REVISE DRAFT TAX RESPONSE TO PENDING APPEAL (2.5);</u> 0.80 2 <u>DISCUSS SAME WITH M. GOODMAN (.8);</u> 0.30 3 <u>MAKE FURTHER REVISIONS TO DRAFT RESPONSE (.3).</u>
	\$900.00	11/09/09	Mon	1.90	0.60	540.00	<i>MATTER NAME: Tax Issues</i> 0.60 1 <u>REVIEW AND COMMENT ON DRAFT RESPONSE TO APPEAL (.6);</u> 1.00 2 <u>REVIEW AND REVISE DRAFT MEMORANDUM RE: SUMMARY OF TAX-RELATED PLAN CONSIDERATIONS (1.0);</u> 0.30 3 <u>CONFER WITH B. GASTON RE: WILMINGTON PROPERTY (.3)</u>
	NUMBER OF ENTRIES:		4	8.50	7,650.00		
	\$580.00	10/22/09	Thu	1.10	1.10	638.00	<i>MATTER NAME: Tax Issues</i> 1 <u>RESEARCH TAX CASES CITED IN OLIVER PARKER'S BRIEF.</u>
	\$580.00	10/26/09	Mon	1.60	1.60	928.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1.10 1 <u>REVISE TAX RESPONSE TO PARKER APPEAL (1.1);</u> 0.20 2 <u>DISCUSS TAX ISSUES RE: APPEAL WITH S. GOLDRING (.2);</u> 0.30 3 <u>DISCUSS RELATED PROPERTY TAX ISSUES WITH S. GOLDRING (.3)</u>

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TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
3628 Goodman, M	\$580.00	10/27/09	Tue	1.10	1.10	638.00	1.00 <i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVISE TAX RESPONSE TO PARKER APPEAL (1.0);</u>
							0.10 2 <u>CALL WITH V. MCINNIS AND S. GOLDRING RE: APPEAL (.1).</u>
	\$580.00	10/28/09	Wed	1.10	1.10	638.00	0.80 <i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>DISCUSS TAX RESPONSE TO PARKER APPEAL WITH S. GOLDRING (.8);</u>
							0.30 2 <u>REVISE TAX RESPONSE TO PARKER APPEAL (.3).</u>
	\$580.00	10/29/09	Thu	1.10	1.10	638.00	0.90 <i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVISE TAX RESPONSE TO PARKER APPEAL (.9);</u>
							0.20 2 <u>DISCUSS TAX RESPONSE TO PARKER APPEAL WITH J. PAE (.2).</u>
	\$580.00	11/05/09	Thu	1.30	1.30	754.00	1 <u>REVISE TAX RESPONSE TO PARKER APPEAL</u> <i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i>
	\$580.00	11/09/09	Mon	1.00	0.30	174.00	0.20 <i>MATTER NAME: Tax Issues</i> 1 <u>REVIEW REVISIONS TO SUMMARY OF PLAN TAX ISSUES (.2);</u>
							0.20 2 <u>REVISE PLAN TERM SHEET (.2);</u>
							0.30 3 <u>REVISE TAX RESPONSE TO PARKER APPEAL (.3);</u>
							0.30 4 <u>DISCUSS PROPERTY TAX ISSUES WITH S. GOLDRING (.3).</u>
NUMBER OF ENTRIES:			7	7.60	4,408.00		
0487 Meises, M	\$650.00	10/08/09	Thu	2.80	1.10	715.00	0.20 <i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>MEET H. R. MILLER RE: PARKER APPEAL OF 363 ORDER (.2);</u>
							0.20 2 <u>EMAILS RE: SAME (.2);</u>
							0.70 3 <u>REVIEW ISSUES RELATING TO PARKER APPEAL (.7);</u>
							1.70 4 <u>DRAFT LETTER TO JUDGE SWEET RE: SAME (1.7).</u>
	\$650.00	10/09/09	Fri	1.30	1.30	845.00	1.20 <i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>DRAFT LETTER TO JUDGE SWEET RE: PARKER APPEAL (1.2);</u>
							0.10 2 <u>TELECONFERENCE I. WARREN RE: SAME (.1).</u>
	\$650.00	10/21/09	Wed	10.80	0.20	130.00	8.30 <i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>DRAFT APPELLATE BRIEF IN RESPONSE TO CAMPBELL APPEAL (8.3);</u>
							0.10 2 <u>TELECONFERENCE I. WARREN RE: SAME (.1);</u>
							0.20 3 <u>TELECONFERENCE E. CHRISTENSEN RE: SAME (.2);</u>
							2.00 4 <u>MEET H. MILLER RE: SAME (2.0);</u>
							0.20 5 <u>MEET I. WARREN RE: PARKER APPEAL (.2).</u>

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Weil, Gotshal & Manges

TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
0487 Meises, M	\$650.00	10/26/09	Mon	7.60	7.60	4,940.00	7.10 0.50
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 DRAFT APPELLATE BRIEF IN OPPOSITION TO PARKER APPEAL OF 363 ORDER (7.1);
							2 CALL WITH S. GOLDRING RE: SAME (.5).
	\$650.00	10/27/09	Tue	6.20	6.20	4,030.00	
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 DRAFT AND REVISE APPELLATE BRIEF IN RESPONSE TO PARKER APPEAL.
	\$650.00	10/28/09	Wed	3.20	3.20	2,080.00	
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 DRAFT APPELLATE BRIEF IN RESPONSE TO PARKER APPEAL.
	\$650.00	10/29/09	Thu	7.40	7.40	4,810.00	
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 DRAFT APPELLATE BRIEF IN RESPONSE TO PARKER APPEAL.
	\$650.00	10/30/09	Fri	0.90	0.90	585.00	0.60 0.30
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 DRAFT APPELLATE BRIEF IN RESPONSE TO PARKER APPEAL (.6);
							2 EXCHANGE EMAILS WITH S. JAKUBOWSKI RE: REPLY BRIEF (.3).
	\$650.00	11/03/09	Tue	3.00	2.20	1,430.00	0.80 0.10 2.10
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 REVIEW CAMPBELL REPLY BRIEF (.8);
							2 CONFERENCE H. R. MILLER RE: SAME (.1);
							3 MEETINGS WITH P. FALABELLA RE: PARKER APPEAL (2.1).
	\$650.00	11/04/09	Wed	8.10	8.10	5,265.00	0.50 7.10 0.50
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 MEETINGS WITH P. FALABELLA RE: PARKER APPEAL (.5);
							2 DRAFT AND REVISE APPELLEE BRIEF IN RESPONSE TO PARKER APPEAL (7.1);
							3 MEETING WITH I. WARREN RE: SAME (.5).
	\$650.00	11/05/09	Thu	11.10	11.10	7,215.00	
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 REVISE APPELLEE BRIEF IN RESPONSE TO PARKER APPEAL.
	\$650.00	11/06/09	Fri	8.50	8.50	5,525.00	7.50 0.60 0.40
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 REVISE APPELLEE BRIEF IN RESPONSE TO PARKER APPEAL (7.5);
							2 MEET P. FALABELLA RE: SAME (.6);
							3 MEET WITH I. WARREN RE: SAME (.4).
	\$650.00	11/08/09	Sun	0.80	0.80	520.00	0.50 0.30
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets)
							1 REVIEW AND RESPOND TO EMAILS RE: APPELLATE BRIEF RE: PARKER APPEAL (.5);
							2 CALL WITH E. CHRISTENSEN RE: SAME (.3).

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TIMEKEEPER	RATE	DATE		ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION	
0487 Meises, M	\$650.00	11/09/09	Mon	1.80	1.80	1,170.00	0.30	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW EMAILS RE: APPELLATE BRIEF RE: PARKER APPEAL (.3);	
							0.50	2 REVIEW COMMENTS TO APPELLATE BRIEF (.5);	
							1.00	3 MULTIPLE CALLS WITH P. FALABELLA RE: SAME (1.0).	
	\$650.00	11/10/09	Tue	1.10	1.10	715.00	0.30	MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 CALL WITH P. FALABELLA RE: APPELLATE BRIEF RE: PARKER (.3);	
							0.80	2 REVIEW AND RESPOND TO NUMEROUS EMAILS RE: SAME (.8).	
							\$650.00	11/11/09	Wed
	1.00	2 CALLS AND EMAILS WITH P. FALABELLA RE: SAME (1.0);							
	1.50	3 FINALIZE SAME (1.5).							
	NUMBER OF ENTRIES:				16	67.00	43,550.00		
	0020 Miller, H	\$950.00	10/08/09	Thu	0.40	0.40	380.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW PARKER APPEAL ISSUES
\$950.00		10/20/09	Tue	0.60	0.60	570.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW OF ISSUES RE: PARKER APPEAL	
\$950.00		10/23/09	Fri	0.60	0.60	570.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 CONFERENCE WITH M. MEISES RE: SUBSTANCE RE: PARKER APPEAL.	
\$950.00		10/24/09	Sat	0.40	0.40	380.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW STATUS OF PARKER APPEAL.	
\$950.00		10/25/09	Sun	1.50	1.50	1,425.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 CONDUCT LEGAL REVIEW OF APPEAL FROM SALE ORDER FOR PARKER APPEAL.	
\$950.00		10/31/09	Sat	0.40	0.40	380.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW MEMOS RE: PARKER APPEAL ISSUES.	
\$950.00	11/06/09	Fri	0.20	0.20	190.00		MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW PARKER APPEAL UPDATE MEMO		

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EXHIBIT K

PARKER APPEAL

Weil, Gotshal & Manges

TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
0020 Miller, H	\$950.00	11/07/09	Sat	2.80	2.80	2,660.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVIEW AND REVISE APPELLEE'S BRIEF IN OPPOSITION RE: PARKER APPEAL</u>
	\$950.00	11/09/09	Mon	0.20	0.20	190.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>MEET WITH P. FALLABELLA RE: FINALIZATION OF APPEAL</u>
	\$950.00	11/09/09	Mon	1.80	1.80	1,710.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVIEW AND REVISE PARKER APPEAL BRIEF</u>
	\$950.00	11/10/09	Tue	1.60	1.60	1,520.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVIEW AND REVISE PARKER OPPOSITION APPEAL BRIEF (1.2);</u> 0.10 2 <u>E-MAIL SAME WITH COMMENTS TO L. BUONOMO (.1);</u> 0.30 3 <u>CALL WITH I. WARREN, A. GANDHI AND E. CHRISTENSEN RE: SAME (.3)</u>
	\$950.00	11/11/09	Wed	0.40	0.40	380.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1 <u>REVIEW PARKER APPEAL BRIEF</u>
NUMBER OF ENTRIES:				12	10.90	10,355.00	
0567 Neuwirth, J	\$760.00	10/21/09	Wed	1.40	1.20	912.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1.20 1 <u>TEAM MEETING RE: PARKER APPEAL (1.2);</u> 0.20 2 <u>EMAIL WITH I. WARREN RE: USAO CAMPBELL BRIEF (.2).</u>
	\$760.00	10/29/09	Thu	2.40	2.40	1,824.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 1.80 1 <u>REVISE OPPOSITION TO PARKER APPEAL BRIEF (1.8);</u> 0.30 2 <u>EXCHANGE EMAIL WITH I. WARREN RE: SAME (.3);</u> 0.30 3 <u>EXCHANGE EMAIL WITH M. MEISES RE: SAME (.3).</u>
	\$760.00	11/03/09	Tue	0.20	0.20	152.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 0.10 1 <u>MEETING WITH I. H. WARREN RE: APPEAL (PARKER) OPPOSITION BRIEF (.1);</u> 0.10 2 <u>CONFERENCE WITH J. AMSEL RE: SAME (.1)</u>
	\$760.00	11/04/09	Wed	0.60	0.60	456.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 0.60 1 <u>MEETINGS AND CONFER WITH TEAM RE: APPEAL OPPOSITION BRIEF (PARKER) (.6)</u>
	\$760.00	11/05/09	Thu	5.50	5.50	4,180.00	<i>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</i> 4.90 1 <u>REVIEW REVISIONS TO PARKER APPEAL (4.9);</u> 0.60 2 <u>MEETINGS, TELECONFERENCES AND EMAIL WITH TEAM RE: SAME (.6).</u>

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EXHIBIT K
PARKER APPEAL

Weil, Gotshal & Manges

TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
0567 Neuwirth, J	\$760.00	11/06/09	Fri	2.10	2.10	1,596.00	1.70 0.40
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW AND REVISE OPPOSITION TO PARKER APPEAL (1.7); 2 REVIEW AND RESPOND TO EMAILS WITH TEAM RE: SAME (.4)
	\$760.00	11/08/09	Sun	0.90	0.90	684.00	
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW AND RESPOND TO EMAILS WITH TEAM RE: PARKER APPEAL OPPOSITION BRIEF ISSUES
	\$760.00	11/09/09	Mon	1.60	1.60	1,216.00	0.80 0.60 0.20
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVISE PARKER APPEAL OPPOSITION BRIEF (.8); 2 MEET WITH J. AMSEL AND A. GANDHI RE: SAME (.6); 3 CALL WITH M. SCHWARTZ RE: SAME (.2)
	\$760.00	11/10/09	Tue	0.20	0.20	152.00	0.10 0.10
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 MEET WITH A. GANDHI RE: PARKER APPEAL BRIEF OPPOSITION (.1); 2 DRAFT EMAIL TO TEAM RE: SAME (.1)
	\$760.00	11/11/09	Wed	0.20	0.20	152.00	
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 EXCHANGE EMAIL WITH I. H. WARREN RE: PARKER APPEAL OPPOSITION BRIEF
	NUMBER OF ENTRIES:		10		14.90	11,324.00	
1455 Pae, J	\$415.00	10/26/09	Mon	3.90	3.90	1,618.50	0.30 2.20 1.40
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 CONFER WITH S. GOLDRING RE: OLIVER ADDISON PARKER APPEAL (.3); 2 REVISE DRAFT RESPONSE RE: SAME (2.2); 3 REVISE DRAFT RULING REQUEST (1.4).
	\$415.00	10/28/09	Wed	2.20	2.20	913.00	0.40 1.80
							MATTER NAME: 363 Transaction (MPA,sale of subst all assets) 1 REVIEW S. GOLDRING'S COMMENTS RE: APPELLANTS BRIEF (.4); 2 CONDUCT RESEARCH RE: SAME (1.8).
	\$415.00	10/29/09	Thu	2.40	0.90	373.50	0.80 0.70 0.50 0.20 0.20
							MATTER NAME: Tax Issues 1 REVIEW R.T. HATCHER'S DRAFT RULING REQUEST (.8); 2 CALL WITH R.T. HATCHER RE: SAME (.7); 3 REVIEW AND RESPOND TO M. MEISES'S COMMENTS RE: PARKER BRIEF (.5); 4 CALL WITH M. GOODMAN RE: SAME (.2); 5 REVIEW AND RESPOND TO E-MAILS RE: SAME (.2).
	\$415.00	10/30/09	Fri	0.30	0.30	124.50	
							MATTER NAME: Tax Issues 1 REVIEW CORRESPONDENCE RE: DRAFT RESPONSE TO PARKER BRIEF.

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EXHIBIT K
PARKER APPEAL

Weil, Gotshal & Manges

TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
1455 Pae, J	\$415.00	11/05/09	Thu	0.30	0.30	124.50	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW DRAFT RESPONSE TO PARKER BRIEF
	\$415.00	11/10/09	Tue	1.50	0.30	124.50	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 ATTEND WEEKLY UPDATE TELEPHONE CONFERENCE CALL (1.2); 2 REVIEW DRAFT RESPONSE TO PARKER BRIEF (.3).
	NUMBER OF ENTRIES:			6	7.90	3,278.50	
0663 Smolinsky, J	\$825.00	11/09/09	Mon	0.70	0.70	577.50	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW AND REVISE PARKER BRIEF.
	NUMBER OF ENTRIES:			1	0.70	577.50	
0069 Warren, I	\$950.00	10/21/09	Wed	4.20	0.20	190.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW AND REVISE NEW DRAFT OPPOSITION TO C. CAMPBELL (1.0); 2 CONFER WITH M. MEISES RE: SAME (.2); 3 MEMORANDA RE: SAME (.6); 4 U.S. TRUSTEE BRIEF (1.0); 5 REVIEW MATERIALS FOR AND MEET AND MEMORANDA WITH TEAM (1.2); 6 TELEPHONE CONFERENCE CALL WITH J. NEUWIRTH RE: O. PARKER APPEAL OPPOSITION (.2).
	\$950.00	10/23/09	Fri	0.90	0.90	855.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW MEMORANDA RE: C. CAMPBELL APPEAL AND REVIEW AND OUTLINE POINTS RE: O. PARKER APPEAL BRIEF.
	\$950.00	10/24/09	Sat	2.20	2.20	2,090.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW AND ANALYZE AND OUTLINE OPPOSITION POINTS RE: O. PARKER BRIEF.
	\$950.00	10/31/09	Sat	1.40	1.40	1,330.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 REVIEW AND OUTLINE POINTS AND ARGUMENTS RE: O. PARKER APPEAL BRIEF.
	\$950.00	11/02/09	Mon	0.40	0.40	380.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 MEMOS RE: COURT DOCKETS AND MEETINGS WITH J. AMSEL AND A. GANDHI RE: O. PARKER BRIEF AND DRAFTS (.4).
	\$950.00	11/04/09	Wed	1.40	1.40	1,330.00	MATTER NAME: 363 Transaction (MPA, sale of subst all assets) 1 MEETING RE: BRIEF AND ARGUMENTS IN OPPOSITION TO O. PARKER WITH M. MEISES, J. AMSEL AND P. FALABELLA AND NEW COURT FILINGS RE: APPEALS (.5); 2 REVIEW AND REVISE PORTIONS OF DRAFT OPPOSITION TO O. PARKER (.9).

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EXHIBIT K

PARKER APPEAL

Weil, Gotshal & Manges

TIMEKEEPER	RATE	DATE	ENTRY HOURS	HOURS	FEES	TASK HOURS	DESCRIPTION
0069 Warren, I	\$950.00	11/06/09	Fri	1.60	1.60	1,520.00	0.40 1 <u>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</u> 1 <u>MEET WITH M. MEISES RE: BRIEF AND REVIEW COURT FILINGS (.4);</u> 2 <u>REVIEW AND REVISE SECTION OF O. PARKER OPPOSITION BRIEF (1.2).</u>
	\$950.00	11/09/09	Mon	1.60	1.60	1,520.00	0.30 1 <u>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</u> 1 <u>REVISE MULTIPLE MEMOS RE: O. PARKER APPEAL AND BRIEFING (.3);</u> 2 <u>REVIEW H. MILLER DRAFT MARKUP RE: SAME (1.3).</u>
	\$950.00	11/10/09	Tue	1.70	1.70	1,615.00	0.80 1 <u>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</u> 1 <u>REVIEW AND REVISE DRAFT OPPOSITION TO PARKER BRIEF (.8);</u> 2 <u>CALL WITH H. MILLER, E. CHRISTENSEN AND A. GANDHI RE: SAME (.3);</u> 3 <u>MAKE ADDITIONAL REVISIONS TO BRIEF (.6)</u>
	\$950.00	11/11/09	Wed	1.20	1.20	1,140.00	0.20 1 <u>MATTER NAME: 363 Transaction (MPA, sale of subst all assets)</u> 1 <u>REVIEW MEMOS RE: O. PARKER OPPOSITION BRIEF (.2);</u> 2 <u>REVIEW UST DRAFT BRIEF AND MEMOS RE: SAME (1.0).</u>
NUMBER OF ENTRIES:				10	12.60	11,970.00	
Total					310.90	\$184,121.50	
Number of Entries:				113			

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EXHIBIT K

PARKER APPEAL

Weil, Gotshal & Manges

TIMEKEEPER NAME	INITIALS	HOURS	RATE	FEES
Amsel, J	2947	47.50	\$640.00	30,400.00
Christensen, E	1535	44.50	\$415.00	18,467.50
Falabella, P	1200	64.20	\$415.00	26,643.00
Gandhi, A	3148	24.60	\$630.00	15,498.00
Goldring, S	0196	8.50	\$900.00	7,650.00
Goodman, M	3628	7.60	\$580.00	4,408.00
Meises, M	0487	67.00	\$650.00	43,550.00
Miller, H	0020	10.90	\$950.00	10,355.00
Neuwirth, J	0567	14.90	\$760.00	11,324.00
Pae, J	1455	7.90	\$415.00	3,278.50
Smolinsky, J	0663	0.70	\$825.00	577.50
Warren, I	0069	12.60	\$950.00	11,970.00
		310.90		\$184,121.50

SUMMARY OF HOURS AND FEES BY MATTER

MATTER NAME	HOURS	FEES
363 Transaction (MPA,sale of subst all assets)	307.70	182,271.50
Tax Issues	3.20	1,850.00
	310.90	\$184,121.50